

114TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

To require the Attorney General to establish procedures for expedited review of the case of any person who unlawfully solicits personal information for purposes of committing identity theft, while purporting to be acting on behalf of the IRS, and for other purposes.

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IN THE HOUSE OF REPRESENTATIVES

Mr. YOUNG of Iowa introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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**A BILL**

To require the Attorney General to establish procedures for expedited review of the case of any person who unlawfully solicits personal information for purposes of committing identity theft, while purporting to be acting on behalf of the IRS, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Justice for Victims  
5       of IRS Scams and Identity Theft Act of 2016”.

1   **SEC. 2. PROCEDURES FOR EXPEDITED REVIEW OF IRS IM-**  
2                                   **PERSONATION FRAUD.**

3           (a) ESTABLISHMENT OF PROCEDURES.—By not later  
4 than 30 days after the date of enactment of this Act, the  
5 Attorney General shall establish procedures for expediting  
6 review of, and, where appropriate, seeking an indictment  
7 in, any case involving an offense described in subsection  
8 (b).

9           (b) OFFENSE DESCRIBED.—An offense described in  
10 this subsection is any violation of section 1028(a) or  
11 1028A(a) of title 18, United States Code, wherein the de-  
12 fendant misrepresented himself or herself to be engaged  
13 in lawful activities on behalf of, or carrying out lawful du-  
14 ties as an officer or employee of the Internal Revenue  
15 Service.

16   **SEC. 3. REPORTING REQUIREMENTS.**

17           (a) SECRETARY OF THE TREASURY REPORT.—Not  
18 later than 120 days after the date of enactment of this  
19 Act, the Secretary of the Treasury shall submit a report  
20 to Congress detailing—

- 21                   (1) current efforts by the Secretary to assist  
22                   with the prosecution of offenses described in section  
23                   2(b);  
24                   (2) overall trends in the commission of such of-  
25                   fenses;

1           (3) the Secretary's recommendations regarding  
2           what resources are needed to facilitate improved re-  
3           view and prosecution of such cases; and

4           (4) information on what assistance the Internal  
5           Revenue Service may offer victims of such offenses.

6           (b) ATTORNEY GENERAL REPORT.—Not later than  
7   120 days after the date of enactment of this Act, the At-  
8   torney General shall submit to Congress a report on the  
9   status of prosecutions for violations of section 1028(a) or  
10  1028A(a) of title 18, United States Code, including—

11           (1) the number of cases referred to the Attor-  
12          ney General during the 5 year period immediately  
13          preceding the date of the report by any agency of  
14          the Federal Government, disaggregated by the type  
15          and number of complaints referred by each agency;

16           (2) a map of the United States indicating how  
17          many cases were referred for prosecution by agen-  
18          cies of the Federal Government in each judicial dis-  
19          trict;

20           (3) the rate, by year and judicial district, of  
21          conviction for cases so referred; and

22           (4) the Attorney General's recommendations re-  
23          garding—

24                    (A) identification of trends in the commis-  
25                    sion of such offenses;

1 (B) how to improve collaboration with  
2 other Federal agencies;

3 (C) how to improve law enforcement deter-  
4 rence and prevention of such offenses; and

5 D) whether such offenses are being com-  
6 mitted by individuals or criminal organizations.

7 **SEC. 4. PUBLICATION OF REPORT.**

8 Not later than 120 days after the date of enactment  
9 of this Act, the Attorney General shall make the report  
10 submitted under section 3(b) publically available on an  
11 Internet webpage of the Attorney General.